



Municipal Auditing
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December 9, 2016

William D. Bestpitch, Audit Committee Chair
Anita J. Price, Audit Committee Member
Michelle Dykstra, Audit Committee Member
Mayor Sherman P. Lea, Sr., Audit Committee Member (Ex-Officio)

Chairman Bestpitch and Members of the City Audit Committee:

As you know, the Audit Committee engaged Cherry Bekaert, LLP, to perform audits of the financial reports for the City, City Pension and Greater Roanoke Transit Company (GRTC) for the year ending June 30, 2016. Representatives from Cherry Bekaert briefed you on the plan for these audits at your June 8th committee meeting.

The briefing outlined the various audit requirements specified by the Commonwealth of Virginia and the United States Government. The following opinions and reports were expected to be issued by November 30:

- Report on Virginia Retirement System Census Data
- Report on Sheriff's Internal Controls
- Opinion on GRTC's Financial Statements
- Opinion on the Pension Plan's Comprehensive Annual Financial Report
- Opinion on the City's Comprehensive Annual Financial Report
- Report on Internal Control and Compliance for Major Federal Grants (Single Audit)
- Report on Internal Controls Over Financial Reporting, Compliance and Other Matters
- Report on Compliance with Virginia Specifications
- Report on the City's compliance with the Uniform Financial Reporting Manual when filing the Comparative Cost Transmittal Form.

As of this writing, the City and Pension CAFRs are in final draft and Cherry Bekaert is working to wrap up its audit work. The City was unable to meet the State's November 30th deadline for filing audited financial reports with the Auditor of Public Accounts. We anticipate all audit work will be completed and required reports filed by the end of December.

GRTC's financial statements were completed in November and discussed with GRTC's Board at its November 21st meeting. The reports on VRS Census Data and the Sheriff's Internal Controls are complete and have been included with this letter. Representatives from Cherry Bekaert will provide a briefing to the Committee on Wednesday and may have final reports available at that time.

Very truly yours,

Drew Harmon, CPA, CIA
Municipal Auditor

Attachments

- Report of Examination of VRS Census Data
- Report on Sheriff's Internal Controls

cc: Chris Morrill, City Manager
Barbara Dameron, Director of Finance
Dan Callaghan, City Attorney
Rob Churchman, Partner, Cherry Bekaert